

CHURCH TEMPORALITIES (IRELAND).

A C C O U N T S,
1906-1907.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, for the Year ended 31st March 1907, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1907; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

*Ordered, by The House of Commons, to be Printed,
4 February 1908.*



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To Mortgage Account, Land Acquisition		From Mortgage Account, 1914, Mortgage Act, 1909	
Paid half-yearly instalments (20 & 21 Feb. & 22, 23, 24 & 25, 26 & 27 Feb. & 28, & 29)	15,000 0 0	(20 & 21 Feb. & 22)	
		By Stamp Duty on Mortgage Deeds (s. 11)	1 4
		Do. do. Endowment	100 0 0
		From Mortgage Act Amendment Act, 1911	
		(24 & 25 Feb. & 26, & 27)	
To Permanent Church Revenue Fund		By Endow. Committee—Cost of management, &c., of Church property	15,000 0 0
Tithes rent-charges			
Received in cash (20 & 21 Feb. & 22, & 23)	15,000 0 00		
Received in kind (20 & 21 Feb. & 22, & 23, & 24, & 25 Feb. & 26, & 27)	100 0 00		
Rents, &c., property value		From Mortgage Act Amendment Act, 1911	
Received in cash (20 & 21 Feb. & 22, & 23)	15,000 0 0	(24 & 25 Feb. & 26, & 27)	
Removable land-value and other income		By Endowment Education Board	
Received in cash (22 & 23 Feb. & 24, & 25)	1,000 00 0	Interest of Endowment	15,000 0 0
Received in kind (24 & 25 Feb. & 26, & 27)	40 0 0		
Mortgage stamps, landed property (s. 20 & 21 Feb. & 22, & 23)	1,000 0 0	From Mortgage Act Amendment Act, 1911	
Mortgage stamps, unenclosed land-value (20 & 21 Feb. & 22, & 23)	1,000 0 0	(24 & 25 Feb. & 26, & 27)	
To Transferable Church Revenue Endowment		By Commissioners for the Reduction of the National Debt	
Tithes transferable (land annual instalments)		Interest on capital sum accordingly	15,000 0 0
Received in cash (20 & 21 Feb. & 22, & 23)	15,000 0 00		
Received in kind (24 & 25 Feb. & 26, & 27)	40 0 0	From Mortgage Act Amendment Act, 1911	
Land acquisition (land half-yearly instalments) (20 & 21 Feb. & 22)	15,000 0 0	(24 & 25 Feb. & 26, & 27)	
To Rights in Mines and Quarries (20 & 21 Feb. & 22, & 23)	10 0 0	By Royal University of Ireland	
		For library	10,000 0 0
Carried forward	15,000 0 0	Carried forward	15,000 0 0

¹¹ Annual value of Organized Land Stock reported in last of each water series II of the *Portage of Land (Ontario)* Act, 1981, and revised up to 1990.

Dr.

Cr.

DEBIT	In April 1901 to 31st March 1901	CREDIT	In April 1901 to 31st March 1901
Brought forward . . .	£ s. d. 101,307 0	Brought forward . . .	£ s. d. 101,307 0
BY—RECEIPTS.		RECEIPT BY DEPOSIT (JANUARY) ACT (20 Years 1, and 40 & 40 Years 1, 11)	
To Rents and Interest.		By Commission for the Reduction of the National Debt	
On Charitable Land Stock	114 0	Interest of Advances	54,700 10 7
On other savings	1,449 11 10	Prize(s)	57,000 0 0
On guarantee deposits	100 0 0		
To Miscellaneous Receipts (20 & 40 Years 1, 11, & 11)	500 0 0		
		FORFEITURE OF LOAN (JANUARY) ACT, 1900 (20 & 40 Years 1, 11, & 11)	
		By Computed National Debt—Interest	10,000 0 0
		LOAN ACT (JANUARY) ACT, 1900 (20 & 40 Years 1, 11, & 11)	
RECEIPT BY DEPOSIT (JANUARY) ACT (20 Years 1, and 40 & 40 Years 1, 11).		By Computed National Debt—Interest of Advances on Advances, due to the Land Commission, and debited from Advances on the Church Temporalities	1,400 0 0
To the Commission of Public Works in Ireland.			
Advances repaid by them	10,000 0 0		
Interest of Advances	1,100 0 0		
		LOAN ACT, 1900, Sec. 10 (2)	
		By Computed National Debt—Interest of Advances on Advances, due to the Land Commission, and debited from Advances on the Church Temporalities	10,000 0 0

JOURNAL OF REVENUE (Continued) April, 1907		JANUARY AND FEBRUARY, DECEMBER (Continued) April, 1907	
(1914-15) Part 1, 1915		(1914-15) Part 1, 1915, 1916	
To the State Land Commission (Account)		To Department of Agriculture and Technical Instruction—Account from 1914-15, for 12 years	75,000
Transfer of interest unpaid (1914-15) (Interest)	100 4 11		
Interest	100 4 11	To Miscellaneous Payments	10 4 11
		To Property and Income Tax (1914-15) Part 1, 1915, 1916	10,000 10 10
To Property and Income Tax (1914-15) Part 1, 1915, 1916	10,000 10 10		
		To Finance Commission (Account) April (1914-15) Part 1, 1915	
		To the Government of Public Works	5,000 0 0
		To Stationery Purchased	
		Check, represented by Government Bond, issued under the provisions of the 1914-15 Part 1, 1915, 1916 (Government and Stationery)	100 0 0
		To Balance on 1st March 1907	100,000 10 10
	100,000 10 10		100,000 10 10

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Strongest of bond break

The book *Land Community*
with August 1991

Figure 1

*J. H. Wills,
J. F. Smith,
Prof. J. S. Francis,
David R. Brown*

I certify that this journal has been prepared under my direction, and to answer

11. *Chlorophyll a* and *Chlorophyll b* are the two main photosynthetic pigments in green plants. They are responsible for capturing light energy and converting it into chemical energy through the process of photosynthesis. Chlorophyll a is the primary pigment, while chlorophyll b acts as an accessory pigment, transferring energy to chlorophyll a.

John J. Savage,
 Comptroller General of the Maritime Provinces, and
 Justice General of Prince Edward.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect
 “The Irish Church Act, 1869, Amendment Act, 1872,” and “The Irish Church Act

Dr.

Sections of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1905.	Receipts, 1st April 1906 to 31st March 1907.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1907.
		£. s. d.	£. s. d.	£. s. d.
36	To Balances, viz.:			
	On 26th July 1869 - - - -	19,776 4 5	- - -	19,776 4 5
	On 1st April 1906 - - - -	- - -	89,467 5 0	- - -
	<hr/>			
	(I).—PERMANENT CHURCH REVENUE.			
11 and 12, and 6 (1872).	To Rents, &c.:			
	Tithe rent-charge - - - -	6,073,100 4 9	109,495 17 5	6,762,595 4 2
11 and 12	Lands, &c.:			
	Perpetuity rents - - - -	2,192,814 7 -	31,870 8 11	2,224,684 15 11
	Renewable leaseholds (including fines) and other tenures - -	661,025 7 11	1,325 5 10	662,350 13 5
	Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
11 and 12	To Interest:			
	On Mortgages:			
	Landed property, &c. - - -	486,136 16 11	7,611 11 9	493,748 16 8
13 (1872)	Converted leaseholds - - -	253,740 14 5	5,326 5 1	259,066 19 6
	<hr/>			
	(II).—TENEMENTAL CHURCH REVENUE.			
22	To Loan Account—Tithe Annuities:			
	Fixed annual instalments - - -	5,610,277 13 9	158,344 6 9	5,768,622 - 5
22	To Mortgage Account—Land Annuities:			
	Fixed half-yearly instalments - -	1,961,037 4 8	26,263 13 5	1,987,300 18 1
11	To Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 32, s. 58, and 1 & 2 Vict. c. 109, s. 48):			
	Instalments - - - - -	12,012 5 2	- - -	12,012 5 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 100, s. 30, and 14 & 15 Vict. c. 73, s. 50):			
	Instalments - - - - -	6,447 5 2	- - -	6,447 5 2
	Interest - - - - -	5,523 16 2	- - -	5,523 16 2
	Carried forward - - -	17,999,583 15 7	415,324 9 8	17,925,441 - 8

of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1907.

Cr.

Section of Principal Act and Act of 1872 and 1881.	EXPENDITURE	Payments, 26th July 1869 to 31st March 1900.			Payments, 1st April 1900 to 31st March 1907.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1907.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	By Compensation, Annuities, Gratuities, &c. :									
14	For life annuities to archbishops, bishops, and incumbents - - - - -	625,673	13	8	596	15	5	624,077	6	8
15	For life annuities to permanent curates -	111,359	-	8	115	-	-	111,365	-	8
15	For gratuities to curates not entitled to compensation as permanent curates -	35,400	-	-	-	-	-	35,400	-	-
16	For life annuities to diocesan and district schoolmasters - - - - -	12,451	-	2	163	5	8	12,614	5	8
16	For life annuities to clerks, sextons, and others holding freehold offices - -	93,543	7	-	504	4	9	94,044	11	9
17	For gratuities to certain persons not entitled to compensation - - -	4,025	10	-	-	-	-	4,025	10	-
45	For life annuities to vicars general and other officers for loss of fees, &c. -	30,937	19	8	-	-	-	30,937	19	8
45	For compensation to deputy registrars and others, for loss of office - -	3,290	13	4	-	-	-	3,290	13	4
45	For compensation to vicars general, &c., for loss of fees - - - - -	3,112	17	6	-	-	-	3,112	17	6
	By Commutation of Annuities, &c. :									
23	Of Archbishops, Bishops, and Incumbents:									
	Commutation money - - - - -	5,217,487	8	7	-	-	-	5,217,487	8	7
	Bonus (12 per cent. added) - - -	621,040	4	1	-	-	-	621,040	4	1
23	Of Permanent Curates :									
	Commutation money - - - - -	1,545,671	15	5	-	-	-	1,545,671	15	5
	Bonus (12 per cent. added) - - -	185,201	17	7	-	-	-	185,201	17	7
3 (1872)	Of diocesan schoolmasters - - - -	15,714	19	6	-	-	-	15,714	19	6
16	Of clerks, sextons, and others - - -	372,808	17	4	-	-	-	372,808	17	4
4 (1872)	Of vicars general and other officers -	73,353	5	4	-	-	-	73,353	5	4
4 (1872)	Of incumbents under 44th section -	54,373	12	9	-	-	-	54,373	12	9
23	By Interest of Commutation Money (paid to the representative Church body) - -	258,263	5	10	-	-	-	258,263	5	10
	By Regium Donum :									
38	Life annuities - - - - -	61,063	12	7	136	9	4	64,162	1	11
	Commutation of Annuities :									
39	Commutation money - - - - -	555,974	15	4	-	-	-	555,974	15	4
39	Bonus (12 per cent. added) - - -	65,766	10	2	-	-	-	65,766	10	2
40	Compensation to Widows and Orphans' Funds, and General Assembly's Col- lege, Belfast, &c., on discontinuance of the Regium Donum - - - - -	90,088	4	11	-	-	-	90,088	4	11
18	By Compensation to Lay Patrons - - -	778,887	17	10	-	-	-	778,887	17	10
29	By Private Endowments (paid over to the Representative Church Body) - - -	500,000	-	-	-	-	-	500,000	-	-
46	By Compensation to the Chancellor and Pre- bendaries of Christ Church, Dublin, &c. -	23,715	5	3	-	-	-	23,715	5	3
	Carried forward - - - - -	11,383,213	9	11	1,519	13	-	11,383,733	2	11

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1833 and 1861.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1896.	Receipts, 1st April 1896 to 31st March 1907.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1907.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	17,509,583 16 7	415,224 9 8	17,925,441 - 9
	(III).—SALES AND REDEMPTIONS.			
22 and 7 (1872.)	To Permanent Church Revenue sold:			
	Tithe rent-charge - - -	970,727 5 10	78,021 8 10	1,049,348 9 8
	Do, received in Stock * - - -	166,822 14 8	224 2 11	167,117 17 5
34, 52 and 54	Lands, &c.:			
	Perpetuity rents - - - -	1,065,097 10 3	69,812 14 0	1,134,710 4 3
	Do, received in Stock * - - -	69,041 12 9	- - -	55,041 12 9
	Reverendable leaseholds and other tenures - - - -	1,203,436 10 9	2,130 12 -	1,205,567 2 9
	Do, received in Stock * - - -	21,829 - -	45 - -	21,874 - -
	Rights to mines and quarries - - -	3,358 14 0	15 - -	3,373 14 6
	Do, received in Stock - - -	5 5 - -	- - -	5 5 - -
52	Mortgage Monies, Landed Property, &c.	156,384 10 2	1,416 10 4	157,801 - 6
31	Mortgage Monies, Converted Lease- holds (Act 3 & 4 Wm. 4, c. 37, s. 155)	108,465 12 8	8,388 9 1	117,149 1 9
	To Terminable Church Revenue redeemed:			
32	Tithe Annuities:			
	Fixed annual instalments - - -	703,547 16 5	82,839 18 10	786,386 10 3
	Do, received in Stock * - - -	180,440 17 10	65 8 5	180,506 4 4
52	Land Annuities:			
	Fixed half-yearly instalments - - -	244,375 6 10	18,457 18 1	257,315 4 11
27, 28 and 52	To Ecclesiastical Residences and Lands sold	618,295 18 2	- - -	618,295 18 2
	Do, received in Stock - - - -	225 - - -	- - -	225 - - -
	Do, See Houses and Lands - - -	75,643 2 0	- - -	75,643 2 0
51 and 12 (1872.)	To Conversion of reverendable Leaseholds into Perpetuities (Act 3 & 4 Wm. 4, c. 37, s. 155 and 156) - - - -	187,432 14 -	- - -	187,432 14 -
	Carried forward - - - £.	23,356,384 6 11	672,357 - 9	23,862,174 2 2

Note.—Sales and Redemptions.—* Nominal value of Guaranteed Land Stock received in lieu of cash, under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off *per contra*.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1907—continued.

Cr.

Section of Practical Act and Acts of 1859 and 1861.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1906.		Payments, 1st April 1906 to 31st March 1907.		TOTAL PAYMENTS from 26th July 1869 to 31st March 1907.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward . . .	11,352,213	9 11	1,519 15	-	11,353,732	9 11
25	By National Monuments, maintenance . . .	50,000	- -	-	- -	50,000	- -
33 and 8 (1872).	By Leases of Tithes rent-charges, purchase of . . .	100,004	18 4	-	- -	100,004	18 4
11 and 12	By Charges and Incumbrances affecting Property	104,407	1 10	538 9 2	-	104,945	11 -
64	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871	18,548	4 1	-	- -	18,548	4 1
40	By College of Maynooth	572,331	- 6	-	- -	572,331	- 6
34	By Expenses attendant on Sales of Property	9,508	15 7	2 2	-	9,510	17 7
55	By Proportion of Income paid over to the Clergy	108,321	13 4	-	- -	108,321	13 4
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.)	415	1 -	-	- -	415	1 -
11 and 12	By Tithe Rent-charges paid	1,858	19 11	-	- -	1,858	19 11
11 and 12	By Quit and Crown Rents paid	2,430	14 9	-	- -	2,430	14 9
11 and 12	By Rent Abatements, &c. :						
	From Tithe Rent-charges :						
	Poor rate allowed	413,544	7 4	12 19 6	-	413,567	6 10
	From Leases :						
	Poor rate, remissions, &c.	78,598	18 11	5 6 6	-	78,604	5 5
11 and 12	By Rates, Taxes, &c.	4,375	8 -	-	- -	4,375	8 -
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charges, &c.	4,523	2 4	-	- -	4,523	2 4
34, 55, 66, and 6 (1874).	By Building Charges	239,325	10 10	-	- -	239,325	10 10
-	By Expenditure under 48th Section of "The Irish Church Act, 1859" :						
	For building and enlarging churches	22,430	19 6	-	- -	22,430	19 6
-	By Expenditure under 49th Section of "The Irish Church Act, 1859" :						
	For repair of churches	70,818	4 6	-	- -	70,818	4 6
	For church requisites, salaries of clerks, sessions, &c.	64,989	4 5	-	- -	64,989	4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable	47,910	10 7	-	- -	47,910	10 7
11	By Superannuation Allowances (granted prior to 27th July 1869)	1,010	3 6	-	- -	1,010	3 6
7 (1872)	By Refund to Parishes of Tithe Rent- charges in respect of Poor Rate	4,032	17 7	-	- -	4,032	17 7
5 and 8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission)	513,533	1 8	-	- -	513,533	1 8
37	By Audit of Accounts (Cost of Audit)	15,398	18 2	180	- -	15,578	18 2
	Carried forward	13,473,333	16 7	3,256 10 2	-	13,476,589	6 9

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1882 and 1883.	R E C E I P T S.	Receipts, 26th July 1889 to 31st March 1900.	Receipts, 1st April 1900 to 31st March 1901.	TOTAL RECEIPTS from 26th July 1889 to 31st March 1901.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	22,302,384 5 11	672,657 - 9	22,975,041 5 2
	(IV.) MISCELLANEOUS.			
11 and 12	To Dividends and Interest :			
	On Government Stocks - - -	30,546 13 1	- - -	30,546 13 1
	On Bank of Ireland Stock - - -	22,571 10 -	- - -	22,571 10 -
	On Guaranteed Land Stock - - -	15,995 5 2	118 - 3	17,113 5 5
	On other moneys - - - - -	100,044 - 9	1,648 11 10	104,692 12 7
	On Guarantee Deposits - - - -	1,735 19 5	139 11 2	1,795 1 7
—	To Proportional Amount of Charges (Destin- ation and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - - -	8,063 5 -	- - -	8,063 5 -
11	To Deposit Account : Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671 - -	- - -	671 - -
29	To Private Donor's and other Trust Funds	10,618 8 4	- - -	10,618 8 4
29	To Chapels of Ease—Repair Fund -	40 9 1	- - -	40 9 1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	13,500 - -	- - -	13,500 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	21,359 2 7	- - -	21,359 2 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515 7 4	- - -	47,515 7 4
	Carried forward - - - £.	23,004,584 4 -	674,154 4 -	24,189,381 2 5

of Church Temporalities in Ireland, from 25th July 1869 to 31st March 1907—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 25th July 1869 to 31st March 1900.	Payments, 1st April 1900 to 31st March 1907.	TOTAL PAYMENTS from 25th July 1869 to 31st March 1907.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,479,355 16 7	2,354 10 2	13,479,355 6 9
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	361,708 5 8	12,001 3 4	373,709 9 -
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 5) - - -	55,378 - 6	31 18 6	55,409 18 -
28 (1894)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 45 - - -	9,329 17 10	141 5 8	9,470 4 6
	Ditto. Irish Land Act 1903, Sec. 86 (5) -	111 1 -	56 15 4	177 16 4
59 to 61	By Charges on Loans:			
	Stamp duty on debentures - - -	16,432 19 6	533 - -	16,965 19 6
	Bankers' commission on realisations -	10,333 10 5	- - -	10,333 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	28,956 9 -	1 - 6	28,957 9 6
11	By Deposit Account: Perpetuity Sales, &c. (Act 8 & 4 Will. 4, c. 37, s. 114) - -	1,202 5 7	- - -	1,202 5 7
-	By Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48) - -	100 12 -	- - -	100 12 -
-	By Globe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - -	3,023 1 9	- - -	3,023 1 9
29	By Primate Boulton's and other Trust Funds	11,537 17 7	- - -	11,537 17 7
70	By Chapels of Ease.—Repair Fund - -	640 5 -	- - -	640 5 -
<hr/>				
	IRISH CHURCH ACT, 1869 (32 & 33 Vict. c. 43).			
-	By the Commissioners for the Reduction of the National Debt:			
	For principal of Church Loan repaid:			
	By annuity - - - - -	3,899,389 - 7	- - -	3,899,389 - 7
	By other repayment - - -	5,100,819 19 5	- - -	5,100,819 19 5
	For interest on Church Loan - - -	4,345,491 15 -	- - -	4,345,491 15 -
<hr/>				
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 36, s. 3).			
-	By Intermediate Education Board:			
	For interest of debentures - - -	846,131 - 5	27,500 - -	873,631 - 5
<hr/>				
	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).			
-	By the Commissioners for the Reduction of the National Debt:			
	For interest - - - - -	1,514,500 - -	20,000 - -	1,534,500 - -
	Carried forward - - - £.	29,164,825 15 8	81,281 12 6	29,246,095 6 2

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I T S.	Receipts, 26th July 1869 to 23rd March 1906.		Receipts, 1st April 1906 to 31st March 1907.		TOTAL RECEIPTS from 26th July 1869 to 31st March 1907.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - -	23,604,884	4 -	674,184	4 -	24,289,361	2 4
58 to 61	IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).						
	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000	- -	- - -	- - -	9,000,000	- -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).						
-	To the Commissioners for the Reduction of the National Debt: For Advances made by them - -	1,271,500	- -	- - -	- - -	1,271,500	- -
-	To the Commissioners of Public Works in Ireland: For Advances repaid by them - -	922,801	2 5	48,043	3 7	966,804	6 -
	For Interest of Advances - - -	172,019	10 8	8,159	17 8	178,179	8 6
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).						
-	To the Commissioners for the Reduction of the National Debt: For Loans under the Public Works Loan Act, 1882 (s. 5) - - -	950,000	- -	- - -	- - -	950,000	- -
-	To the Commissioners of Public Works: For repayment of Principal advanced -	827	9 10	- - -	- - -	827	9 10
-	To the Irish Land Commission Account: For Transfer of Advances repaid under the 16th Section: Principal - - - - - Interest - - - - - Refund of unexpended balance -	14,746 15,510 8,497	- - 4 8 1 7	992 426 -	4 11 2 3 -	15,678 15,936 8,497	4 11 8 8 1 7
	Carried forward - - - £	35,960,885	18 1	721,745	12 5	36,582,364	- -

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1907—continued.

Cr.

Section of Principal Act and Acts of 1879 and 1891.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1904.			Payments, 1st April 1906 to 31st March 1907.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1907.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	29,164,813	15	8	61,231	12	6	29,246,005	8	2
	ROYAL UNIVERSITY (IRELAND) ACT, 1880 (44 & 45 VICT. c. 52).									
-	By Royal University of Ireland:									
	For salary - - - - -	400,000	-	-	30,000	-	-	510,000	-	-
	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).									
-	By the Commissioners for the Reduction of the National Debt:									
	For Advances repaid to them - - -	600,000	-	-	371,500	-	-	771,500	-	-
	For Interest of Advances - - -	1,091,090	1	6	34,768	12	7	1,115,858	14	-
-	By the Commissioners of Public Works in Ireland:									
	For Amount paid to them to be applied in making Advances and Grants -	1,369,032	15	7	-	-	-	1,369,032	15	7
	ARRAHS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).									
-	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - - -	550,000	-	-	-	-	-	550,000	-	-
	For Interest of Loans - - - - -	550,720	10	6	-	-	-	550,720	10	6
-	By the Irish Land Commission Accounts:									
	For Amount transferred to provide for Advances under the 16th Section -	550,000	-	-	-	-	-	550,000	-	-
-	By Tithe Rent-charges repaid:									
	For Amount of Tithe Rent-charges repaid in respect of Advances of Rent remitted in pursuance of the Act (Sect. 17) -	3,772	15	4	-	-	-	3,772	15	4
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1880 (45 & 47 VICT. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. c. 17).									
-	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - - -	30,362	15	-	-	-	-	30,362	15	-
	For Interest of Loans - - - - -	5,821	19	2	-	-	-	5,821	19	2
-	By the Commissioners of Public Works:									
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,362	15	-	-	-	-	30,362	15	-
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 VICT. c. 56).									
-	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - - -	250,000	-	-	-	-	-	250,000	-	-
	For Interest of Loans - - - - -	48,124	5	8	-	-	-	48,124	5	8
-	By the Commissioners of Public Works:									
	For sums to be applied as a Sea Fisheries Fund - - - - -	247,000	-	-	5,000	-	-	252,000	-	-
	Carried forward - - - 2.	35,521,361	12	11	560,525	5	1	36,032,516	13	-

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 25th July 1863 to 31st March 1866.			Receipts, 1st April 1866 to 31st March 1867.			TOTAL RECEIPTS from 25th July 1863 to 31st March 1867.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	35,300,045	13	1	731,745	12	5	36,031,790	-	-
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1863 (46 & 47 VICT. c. 24), and POOR RELIEF (IRELAND) ACT, 1866, (49 VICT. c. 17).									
-	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	30,302	15	-	-	-	-	30,302	15	-
-	To the Commissioners of Public Works: For repayment of balance of Principal advanced - - - - -	105	-	-	-	-	-	105	-	-
	SEA FISHERIES (IRELAND) ACT, 1863, (46 & 47 VICT. c. 23).									
-	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000	-	-	-	-	-	250,000	-	-
	POOR RELIEF (IRELAND) ACT, 1866, FISH AND ROADS COMMISSION (49 VICT. c. 17).									
-	To the Commissioners for the Reduction of the National Debt: For loans to provide for payments to the Commissioners of Public Works, as per contra (Sect. 11) - - -	20,000	-	-	-	-	-	20,000	-	-
11	To Miscellaneous Receipts - - - -	118,897	4	8	107	19	4	119,004	4	-
-	To Property and Income Tax (Act 16 & 17 VICT. c. 54, s. 5): Schedules A. and C. - - - - -	293,471	11	10	11,251	2	10	304,722	14	8
	Schedule E. - - - - -	2,907	9	3	-	-	-	2,907	9	3
-	To Securities sold: Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 VICT. c. 48) - - - - -	225,068	5	5	-	-	-	225,068	5	5
	Other Sales of Stock - - - - -	774,934	18	10	-	-	-	774,934	18	10
	£	57,732,882	18	1	733,004	14	7	58,465,886	7	2

The Irish Land Commission,
8th August 1867.

R. Lewis, Accountant.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1907—continued.

Cr.

Section of Principal Act and Act of 1873 and 1891.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1907.	Payments, 1st April 1904 to 31st March 1907.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1907.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	15,521,001 12 11	500,525 5 1	16,021,516 18 -
	POOR RELIEF (IRELAND) ACT, 1846, FUNDS AND ROADS COMMISSIONS (49 VICT. c. 17). By the Commissioners for the Redemption of the National Debt:			
	For Loans repaid - - - -	20,000 - -	- - -	20,000 - -
	For Interest on Loans - - -	3,850 2 8	- - -	3,850 2 8
	By the Commissioners of Public Works: For sums paid to them on behalf of the Plans and Roads Commission (s. 10)	20,000 - -	- - -	20,000 - -
	SEED POTATOES SUPPLY ACT, 1890 (54 VICT. c. 1, 34, 3 and 5).			
	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - -	16,550 15 7	- - -	16,550 15 7
	For Abatements on Cash Sales - -	1,004 8 11	- - -	1,004 8 11
	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 36).			
	By Congested Districts Board:			
	For Interest - - - -	511,125 14 8	56,561 14 7	567,686 9 5
	For Deduction for Annuities on Advances	70,440 13 10	2,479 14 -	82,919 7 10
	IRISH LAND ACT, 1903, s. 72 (2). By Congested Districts Board:			
	For Deduction for Annuities on Advances	3,292 4 11	12,408 11 5	15,699 16 4
	SEED POTATOES SUPPLY ACT, 1895 (58 VICT. c. 8).			
	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - -	3,690 7 9	- - -	3,690 7 9
	For Abatements on Cash Sales - -	238 15 6	- - -	238 15 6
	SEED POTATOES SUPPLY ACT, 1898 (62 VICT. c. 60).			
	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - -	3,581 1 8	- - -	3,581 1 8
	For Abatements on Cash Sales - -	627 4 9	- - -	627 4 9
	By Local Government Board:			
	For Abatements on Cash Sales - -	351 12 3	- - -	351 12 3
	AGRICULTURE AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1889 (52 & 63 VICT. c. 50, s. 15).			
	By Department of Agriculture and Technical Instruction:			
	For annual sum revisable at the expiration of 15 years from 1st April 1900	420,000 - -	70,000 - -	490,000 - -
	By Miscellaneous Payments - - -	31,797 14 9	63 4 2	31,860 18 11
20	By Property and Income Tax (Act 16 & 17 VICT. c. 34, s. 40):			
70	Schedule A. and C - - - -	261,886 7 9	12,158 17 10	273,995 5 7
	Schedule E. - - - -	2,507 9 8	- - -	2,507 9 8
	By Securities Purchased:			
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 VICT. c. 48, vide "Sales and Redemptions" - - - -	322,838 7 4	334 9 5	323,172 16 9
	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - - -	24,597 2 9	- - -	24,597 2 9
	By other Purchases of Stock - - -	249,385 - 4	- - -	249,385 - 4
	By Balances, viz.			
	On 31st March 1907 - - - -	- - -	168,796 18 1	168,796 18 1
	On 31st March 1906 - - - -	89,487 5 6	- - -	- - -
	£.	37,752,832 18 1	733,104 14 7	38,485,936 7 2
	STOCK BALANCE on 31st March 1907:		£. s. d.	
	Guaranteed Land Stock - - - -	- - -	4,962 15 5	- - -

J. O. Wylie,
S. J. Lynch,
Frederick S. French,
Gerald Fitzgerald,

Irish Land Commissioners.

III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1907.

NATURE OF PROPERTY SOLD OR REDEEMED.		PURCHASE MONEY.			Total Purchase Money.
		Cash and Stock (vide Account, pp. 8 and 10).	Lease and Mortgages.		
	Annual Rent.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge - - - - -	3,635 - 6	78,845 6 9	54 18 9		78,900 5 6
Lands, &c. :					
Perpetuity rents - - - - -	2,786 2 8	69,612 14 6	- -		69,612 14 6
Renewable Leaseholds, yearly and other tenures	99 13 4	2,175 12 -	- -		2,175 12 0
Mortgage moneys, loaded property - - - - -	- - - - -	1,416 10 4	- -		1,416 10 4
Mortgage moneys, converted leaseholds - - - - -	- - - - -	8,683 9 1	- -		8,683 9 1
Tithe annuities - - - - -	- - - - -	82,726 - 4	- -		82,726 - 4
Land annuities - - - - -	- - - - -	13,467 18 1	- -		13,467 18 1
Rights to mines and quarries - - - - -	- - - - -	15 - -	- -		15 - -
TOTALS - - - - -	£.	236,962 11 1	54 18 9		236,967 9 10

(2.) FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1907.

NATURE OF PROPERTY SOLD OR REDEEMED.				PURCHASE MONEY.						TOTAL					
				Cash and Stock (vide Account, p. 10).				Lease and Mortgages.				Purchase Money.			
				Annual Rent.											
				£.	s.	d.	£.	s.	d.	£.	s.	d.			
Tithe rent-charge	-	-	-	266,743	18	10	1,216,196	10	10	4,444,628	8	6	5,660,561	19	4
Lands, &c.:															
Perpetuity rents	-	-	-	76,382	15	1	1,200,751	17	6*	742,448	18	7	1,943,200	16	1
Renewable Leaseholds, yearly and other tenures	-	-	-	104,470	8	2	1,329,441	2	9	1,143,993	16	11	2,873,024	19	8
Rights to mines and quarries	-	-	-	-	-	-	3,378	18	6	444	10	6	3,823	10	-
Ecclesiastical residences and lands	-	-	-	-	-	-	694,168	18	10	131,446	16	5	825,610	15	3
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	-	137,432	14	-	214,892	16	6	352,328	10	6
Mortgage moneys, loaded property	-	-	-	-	-	-	160,401	-	6	-	-	-	160,401	-	6
Mortgage moneys, converted leaseholds	-	-	-	-	-	-	117,149	1	9	-	-	-	117,149	1	9
Tithe annuities	-	-	-	-	-	-	949,714	14	7	-	-	-	949,714	14	7
Land annuities	-	-	-	-	-	-	287,838	4	11	-	-	-	287,838	4	11
TOTALS				£.			5,966,403	5	2	6,577,242	7	5	12,543,645	12	7

* Excludes 165L Unreclaimed Deposit retained in estate of R. H. Stowe and allocated as part purchase money of a perpetuity rent.

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31st MARCH 1907.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1906.	Rents for Year ended 31st March 1907.	TOTAL.	Received within the Year (pp. 4 and 5).	Revised or Written off.*	Amount due 31st March 1907.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Permanent Church Revenue:						
Tithes rent-charge - - -	17,503 10 3	110,432 6 2	127,935 16 5	110,495 17 5	228 6 5	18,211 12 9
Lands, perpetuity rents - -	13,984 14 3	37,505 8 7	50,988 2 10	35,870 2 11	- -	14,117 18 11
Lands, renewable leaseholds and other tenures - - -	1,551 5 2	1,775 15 4	3,326 4 6	1,825 5 10	206 - 5	1,278 18 3
Mortgages, landed property, interest - - - - -	1,292 13 5	7,407 19 9	8,799 13 2	7,611 11 5	- -	1,179 1 5
Mortgages, converted lease- holds interest - - - -	734 9 8	5,530 11 1	6,305 - 9	5,386 5 1	- -	998 15 8
Terminable Church Revenue:						
Tithes annuities - - - -	4,541 11 4	187,808 3 6	142,344 14 10	134,844 5 9	43 1 4	5,387 6 9
Land annuities - - - -	11,703 3 5	25,435 9 7	37,108 13 -	23,263 13 5	9 15 8	10,505 3 11
TOTALS - - - £.	51,461 8 6	325,521 17 -	370,523 5 8	325,887 4 2	487 5 8	50,578 17 8

*Excess charge:	£. s. d.
Variation of Tithes Rent-charge under Section 1, Tithes Rent-charge (Ireland) Act, 1900	228 6 5
Irrecoverable:	
Renewable Leaseholds under Land Purchase Acts - - - - -	206 - 5
Tithes Annuities - - - - -	43 1 4
Land Annuities - - - - -	9 15 8

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithes rent-charge, mortgages and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1907.

22d May 1907.

J. O'Donnell,
Superintendent, Church Property Department.

V.—CAPITAL LIABILITIES in respect of ADVANCE, &c.

TO WHOM PAYABLE	BY THREE YEARS ADVANCE HAS OBTAINED ON MORTGAGE CHARGES	Balance Outstanding, 31st April 1935.	Liability created in the Year 1935-1937	Sum.	Balance to the Year 1937-1939 (on the account paid &c.)	Balance Outstanding, 31st March 1937.
The Commissioners for the Reduction of My National Debt	Repeal of Statute (Ireland) Act, 1870 (43 Vict. c. 4, and 44 & 45 Vict. c. 14)	£71,000 — —	— — — —	£71,000 — —	£71,000 — —	£71,000 — —
Do. — — — —	Repeal of Statute (Ireland) Act, 1871 (43 & 44 Vict. c. 74)	1,000,000 — —	— — — —	1,000,000 — —	— — — —	1,000,000 — —
Do. — — — —	Intermediate Education (Ireland) Act, 1878 (42 & 43 Vict. c. 31)	1,000,000 — —	— — — —	1,000,000 — —	— — — —	1,000,000 — —
The Royal University of Ireland	Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 10)	— — — —	— — — —	— — — —	— — — —	— — — —
The Central District Board	Provision of Land (Ireland) Act, 1881 (44 & 45 Vict. c. 18)	1,000,000 — —	— — — —	1,000,000 — —	— — — —	1,000,000 — —
Department of Agriculture and Technical Instruction	Agriculture and Technical Instruction (Ireland) Act, 1878 (42 & 43 Vict. c. 35)	— — — —	— — — —	— — — —	— — — —	— — — —
	Total	£,711,000 — —	— — — —	£,711,000 — —	£71,000 — —	£,640,000 — —

* The liability under the Act of 44 Vict. c. 10, is in the form of an annuity of £1,000 per annum.
† The capital liability is estimated at £2,000,000. (See Supplementary Paper No. 10, 1937.)

VI.—RELIEF OF DISTRESS (IRELAND) ACTS, 1870 (43 Vict. c. 4, and 45 & 46 Vict. c. 14).

ACCOUNT of the ADVANCE made to the Commissioners of Public Works, and of REPAYMENTS of such ADVANCE.

Amount advanced in 31st March 1935	— — — — —	£,000,000 10 7
Advanced in the Year 1935-1937	— — — — —	— — — — —
		£,000,000 10 7
Less—Two Grants made in 1935-37	— — — — —	25,000 0 —
		£,975,000 10 7
Less—Repayments by Board of Works to 31st March 1935	— — — — —	£12,204 2 6
Repayments in the Year 1935-1937 (on account, p. 4)	— — — — —	£2,945 2 7
		£15,149 4 3
Less—Forfeited moneys to 31st March 1935	— — — — —	£1,000 10 7
Forfeited moneys in the Year 1935-1937	— — — — —	£,000 0 0
		£2,000 10 7
£ Balance outstanding against the Commissioners of Public Works on 31st March 1937	— — — — —	£957,851 2 7

† This balance includes some amounting to £,000,000 net, which are intended as irrecoverable.

ACCOUNT of Expenses advanced under Section 34 of the Act, and payable to the Customs Transportation Fund.

Advanced in the Year 1900	10,000	10	0
Advanced in the Year 1900-1901	10,000	10	0
Long—Deposits made of Principal in 1901-March 1902	10,000	10	0
Deposits made in the Year 1901-1902 (paid 7)	10,000	10	0
Long—Interest paid within 10	10,000	10	0
Balance on 1st March 1902	10,000	10	0

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collective Statement (page 19).

Arrears.

1. The arrears on the Collection Rentals, which amounted to 51,401*l.* 8*s.* 6*d.* on 31st March 1906, stood at 50,578*l.* 17*s.* 8*d.* on 31st March 1907, being 13·4 per cent. of the total sum receivable in the year, as compared with a percentage of 33·8 in 1888-9, 15·7 in 1898-9, and 13·1 in 1906-7.

*Capital Liabilities in respect of Advances, &c. (page 20).*Capital
Liabilities.

2. A sum of 371,000*l.* was paid in redemption of the debt of 871,500*l.* remaining due on 31st March 1906 under the Relief of Distress (Ireland) Acts, 1880. The capital liabilities of the Irish Church Fund have thus been reduced in the year from 4,671,500*l.* to 4,300,000*l.* These figures, as stated in previous Reports, are exclusive of the annuity of 20,000*l.* payable to the Royal University of Ireland, under the provisions of the Act 44 & 45 Vict. c. 52, and of the annuity of 70,000*l.* payable to the Department of Agriculture and Technical Instruction (Ireland) under the provisions of the Act 62 & 63 Vict. c. 50.

The bonds securing the payment of 1,000,000*l.* with interest at 2½ per cent. to the Intermediate Education Board, under 41 & 42 Vict. c. 66, s. 8, matured during the year, and were assigned to the National Debt Commissioners, who provided for the liability. Payment of the amount to the National Debt Commissioners was, however, postponed for six years, interest on this outstanding sum being payable at 3 per cent.

*Relief of Distress (Ireland) Acts, 1880 (page 20).*Advances.
Relief of
Distress.

3. The balance outstanding on 31st March 1907, on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 200,943*l.* 9*s.* 9*d.*, of which 6,507*l.* 12*s.* 4*d.* is stated to be regarded as irrecoverable. The arrears on these Loans on 31st March 1907 amounted to 10,506*l.* 15*s.* 3*d.*, as mentioned in paragraph 5 of my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 38), 1906-7.

John A. Keefe,

Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
3rd February 1908.

CHURCH TEMPORALITIES (IRELAND).

A C C O U N T S,
1906-1907.

ACCOUNTS of the IRISH LAND COMMISSION,
in respect of CHURCH TEMPORALITIES in
IRELAND, for the Year ended 31st March 1907,
and from 26th July 1869 (the Date of the
Irish Church Act) to 31st March 1907;
together with the REPORT of the COMP-
TROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

*Ordered, by The House of Commons, to be Printed,
4 February 1908.*

[Price 2½d.]